

EXHIBIT C



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April 15, 2009

Karl S. Lytz
Latham & Watkins LLP
505 Montgomery Street
Suite 2000
San Francisco, CA 94111-6538

Dear Karl:

I am writing in response to your letter of April 10. That letter follows up on requests you made previously. Let me address each of those in turn.

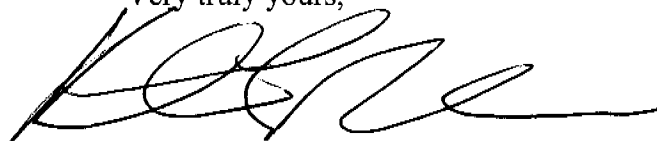
First, you have asked for copies of any license or other agreements between NCR and any of its NCR Paper licensees. NCR has not been able to locate any such agreements other than what may be contained in the documents already produced in this case. As you know, NCR has not been involved in the manufacture or licensing of carbonless copy paper technology since 1978, when it transferred its interests in this business (and many documents relating to it) to Appleton Papers Inc. It is therefore not surprising that NCR may no longer have copies of these agreements.

Second, you have asked for copies of the agreements by which NCR sold the NCR Paper capsule manufacturing facilities in Dayton (US), Borehamwood (UK), and Oiso (Japan). Our investigation has determined that NCR never sold the capsule manufacturing facility in Dayton, but instead leased the use of the facility to API and then to Eurand (a pharmaceutical company) for several years before the building was demolished. As for Oiso, NCR sold that property in 2005, but the relevant agreements contain no reference about any right to obtain documents. We will produce those real estate agreements for your review. As for Borehamwood, NCR has not been able to locate, either in the US or in the UK, any documentation about this property transfer.

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Finally, you have asked for any agreements between NCR and BAT and/or Arjo Wiggins that may give NCR a legal right to documents held by these entities. We have been able to locate two agreements involving NCR and B.A.T Industries, p.l.c. (both also include Appleton Papers Inc.): the purchase agreement from 1978, which has already been produced, and a confidential settlement and joint defense agreement executed in 1998 ("NCR/BAT/API Agreement"). We have been able to locate one agreement involving NCR and Arjo Wiggins Appleton Ltd. (also includes Appleton Papers Inc.): a joint defense agreement effective 2001 ("NCR/Arjo/API Agreement"). Because the NCR/BAT/API Agreement and the NCR/Arjo/API Agreement are both joint defense agreements involving multiple parties, and because there is authority that such agreements are protected from disclosure (*see e.g., United States v. Bicoastal Corp.*, 1992 WL 693384 (N.D.N.Y. Sept. 28, 1992); *Boyd v. Comdata Network, Inc.*, 88 S.W.3d 203 (Tenn. App. 2002)), we cannot risk waiving any privilege by providing copies to you, even under a confidentiality agreement. However, we will represent that the NCR/Arjo/API Agreement contains no language that even arguably gives NCR a legal right to documents held by Arjo Wiggins. Further, we will represent to you that there are only two sentences in the NCR/BAT/API Agreement that could even arguably bear on your request. We would be willing to share that language with you if you would be willing to agree that you would not disclose it to any other party and that you would agree that you would not claim any waiver based on such disclosure.

Very truly yours,

A handwritten signature in black ink, appearing to read 'K. Roach', with a long horizontal flourish extending to the right.

Kathleen L. Roach

KLR:lm1